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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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August 8, 2008

Catherine Ruggeri-Rea, Court Administrator
City Municipal Courts
1430 Olive Boulevard
St. Louis, MO 63103

RE: Desk Review of City of St. Louis Municipal Courts, Problem Property Program,
Contract #06-10-64, Amount \$24,000, Contract #07-10-64, Amount \$24,000;
CFDA# 14.218 (Project #2008-CDA46)

Dear Mr. Mehta:

We have conducted a desk review of City of St. Louis Municipal Courts (Agency), Problem Property program, for the period January 1, 2006 through December 31, 2007. The scope of a desk review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of the Agency. A desk review does not entail a field visit to the Agency.

Our desk review was completed on May 2, 2008. It included a review of the program contract, the Agency's internal controls established to administer the program and inquiries made with the Agency. The objective of the program is to establish a separate docket for cases designated by the City Counselor's Office as problem-property cases and to improve efficiency of the problem-property court cases by evaluating and improving existing databases for long standing cases.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Community Development Administration (CDA) to provide fiscal monitoring to all grant sub-recipients.

As a City department, the Agency was covered under the City's A-133 audit for the fiscal year end June 30, 2007. There did not appear to be any findings in the report related to this program.

Opportunity exists for the Agency to comply with the OMB Circular A-133 compliance requirements and the general provisions of its contract with CDA. Management responses to the observation noted in the report was received on August 5, 2008 and has been incorporated in the report.

The following is the observation resulting from our review:


Monthly financial reports were not submitted timely - CDA regulations require the Agency to submit its monthly financial reports by the 10th day of the month following the report period end. We noted the Agency submitted only one monthly report for contract 06-10-64 and no monthly reports for contract 07-10-64. Late or non-submission of monthly reports may cause a delay or suspension in the processing of reimbursement requests.

Recommendation - We recommend the Agency comply with CDA regulations and submit its monthly financial reports by the 10th day of the month following the report period end.

Management Response - *I agree with the report, and I will make sure to submit the "Monthly Financial Reports" in a timely manner.*

If you have any questions, please contact me at (314) 622-4723.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mohammad H. Adil', with a stylized flourish at the end.

Mohammad H. Adil, CPA
Internal Audit Manager

cc: Lorna Alexander, Special Assistant for Development, CDA